

IN THE UNITED STATES DISTRICT COURT FOR THE  
WESTERN DISTRICT OF WASHINGTON  
SEATTLE DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

ESTATE OF CLARENCE JESS  
GROESBECK; SILVIA GROESBECK,  
Individually and as Personal Representative  
of the Estate of Clarence Jess Groesbeck;  
SKAGIT COUNTY TREASURER;  
C. JESS GROESBECK M.D., A.P.C., PROFIT  
SHARING PLAN; GROESBECK FAMILY  
TRUST; and GENESIS LTD.,

Defendants.

Case No. 2:16-cv-01985-RAJ

**~~PROPOSED~~ ORDER REGARDING  
LIEN PRIORITY**

Pursuant to the Stipulation between the United States of America and Defendant Skagit  
County Treasurer, and for good cause shown, it is hereby ORDERED that:

1. Any outstanding balance on any Skagit County tax liens against the properties at  
issue, located at 1224 East Blackburn Road, Mt. Vernon, Washington 98274; 1418 East  
Blackburn Road, Mt. Vernon, Washington 98274; and 1308 East Blackburn Road, Mt. Vernon,

1 Washington 98274 (the "Subject Properties"), based on the properties' value, has priority,  
2 pursuant to 26 U.S.C. § 6323(b)(6), over the United States' federal tax liens against the Subject  
3 Properties for the 1998 through 2003 tax years;

4 2. The United States and the Skagit County Treasurer agree to bear their own costs and  
5 attorney fees, except the costs incurred in selling the Subject Properties, which will be  
6 reimbursed from the properties' sale proceeds prior to satisfying the outstanding liens on the  
7 properties; and

8 3. The Skagit County Treasurer shall not be required to appear at future hearings in this  
9 litigation and shall be treated as a non-party for all purposes, including discovery, unless the  
10 Court orders otherwise.

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12 DATED this 23rd day of May, 2017.

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16 The Honorable Richard A. Jones  
17 United States District Judge  
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